

**59-2-1319 Receipts for payments -- Payment by warrant -- Cash payments required --
Exceptions.**

- (1) If a person pays taxes in person at the county treasurer's office, the county treasurer shall, upon request, give a receipt to the person paying the taxes, specifying the amount of the taxes due, the property identification number, and the aggregate amount of taxes paid.
- (2) County warrants shall be taken in payment of county taxes, city warrants in payment of city taxes, and school district warrants in payment of school district taxes.
- (3) All taxes shall be paid in cash, unless the county treasurer adopts rules otherwise.

Amended by Chapter 143, 1997 General Session